

**2009 State Generic Record Layout - Resident Returns (DRAFT)**

Field Number	Identification	2008	2009	Change for 2009
0070	Name Line 3	e. Filler	e. IAT Indicator	Changed from filler to indicator field
0310	Alphanumeric Field 3	s. Filler	s. Qualifying Widow(er) Exemption	Add Qualifying Widow(er) Exemption checkbox
0310	Alphanumeric Field 3	s. Filler	t. Filler	Change length to 1
0320	Alphanumeric Field 5	d. Louisiana Extension Date	d. Federal Extension Date	Modified, Federal extension date accepted
0370	Numeric Field 5	65% Excess Federal Itemized Deduction	Line 9 - Federal Income Tax	Remove Excess Federal Itemized Deduction
0405	Numeric Field 12	Line 13 - Education Credit	Line 12E - LA School Readiness Credit Carried Forward	Add LA School Readiness Credit Carried Forward from Previous Years
0470	Numeric Field 25	Line 23 - LA Property Insurance Credit	Line 23 - Other Refundable Credits (Schedule F)	Remove LA Property Insurance Credit
0530	Numeric Field 37	Line 34 - Military Assistance Fund	Line 34 - Donation to Coastal Protection & Restoration Fund	Add donation for coastal protection
0560	Numeric Field 43	Line 40 - Total Donations	Line 40 - Donation to National Lung Cancer Partnership	Add donation to National Lung Cancer
0595	Numeric Field 50	Line 47 - Delinquent Filing Penalty	Line 47 - Additional Donation to Coastal Protection	Add additional donation to Coastal Protection
0920	Numeric Field 115	Louisiana Property Insurance Premium	Schedule H, Line 2 - Federal Disaster Credits	Remove LA Property Insurance Premium

Note that because of field additions and subtractions other fields have moved up or down by one. These instances are marked with a note starting at the first affected field.

**2009 State Generic Record Layout - Nonesident Returns (DRAFT)**

Field Number	Identification	2008	2009	Change for 2009
0070	Name Line 3	e. Filler	e. IAT Indicator	Changed from filler to indicator field
0320	Alphanumeric Field 5	d. Louisiana Extension Date	d. Federal Extension Date	Modified, Federal extension date accepted
0380	Numeric Field 7	65% Excess Federal Itemized Deduction	Line 10D - Federal Income Tax	Remove Excess Federal Itemized Deduction
0425	Numeric Field 16	Line 13D - LA Nonrefundable School Readiness Credit	Line 13E - LA Nonrefundable School Readiness Carried Forward	Add LA School Readiness Credit Carried Forward from Previous Years
0485	Numeric Field 28	Line 23 - LA Property Insurance Credit	Line 23 - Other Refundable Credits (Shedule F - NR)	Remove LA Property Insurance Credit
0545	Numeric Field 40	Line 33 - Military Assistance Fund	Line 34 - Donation to Coastal Protection & Restoration Fund	Add donation for coastal protection
0575	Numeric Field 46	Line 40 - Total Donations	Line 40 - Donation to National Lung Cancer Partnership	Add donation to National Lung Cancer
0610	Numeric Field 53	Line 47 - Delinquent Filing Penalty	Line 47 - Additional Donation to Coastal Protection	Add additional donation to Coastal Protection
0800	Numeric Field 91	Louisiana Property Insurance Premium	Schedule H, Line 2 - Federal Disaster Credits	Remove LA Property Insurance Premimun

Note that because of field additions and subtractions other fields have moved up or down by one. These instances are marked with a note starting at the first affected field.

**2009 State Unformatted Record Layout - Nonesident Worksheet (DRAFT)**

<b>Field Number</b>	<b>2008</b>	<b>2009</b>	<b>Change for 2009</b>
0480	Teacher Deduction	Recreation Volunteer or Volunteer Firefighter	Teacher Deduction removed from worksheet, replaced with Recreation Volunteer or Volunteer Firefighter (formally filed # 0490)
0490	Recreation Volunteer or Volunteer Firefighter	Voluntary Retrofit Residential Structure	Field number change
0500	Voluntary Retrofit Residential Structure	IRC 280(C) wage Expense Adjustment	Field number change
0510	IRC 280(C) wage Expense Adjustment	School Expense Deduction (from 2009 LA School Expense Deduction Worksheet: Tuition Deduction + Expenses for Home-Schooled Children Deduction + Expenses for Public Education Deduction)	Added new field for School Expense Deduction

Note that because of field additions and subtractions other fields have moved up or down by one. These instances are marked with a note starting at the first affected field.

### Schedule E, Valid Exempt Income Codes & Descriptions

Code	Description	
01	Interest and Dividends on US Government Obligations	
02	Louisiana State Employees' Retirement Benefits	
03	Louisiana State Teachers' Retirement Benefits	
04	Federal Retirement Benefits	
05	Other Retirement Benefits	
06	Annual Retirement Income Exemption for Taxpayers 65 or over	
07	Taxable Amount of Social Security	
08	Native American Income	
09	START Savings Program Contribution	
10	Military Pay Exclusion	
11	Road Home	
<del>12</del>	<del>Teacher Deduction</del>	Removed
13	Recreation Volunteer	
14	Volunteer Firefighter	
16	Voluntary Retrofit Residential Structure	
<b>17</b>	<b>Elementary &amp; Secondary school tuition Deduction</b>	New
<b>18</b>	<b>Educational expenses for home-schooled children</b>	New
<b>19</b>	<b>Educational expenses for quality public education</b>	New
49	Other	

## Schedule F, Valid Credit Codes & Descriptions

Code	Description	
50	Inventory Tax	
51	Ad Valorem Natural Gas	
52	Ad Valorem Offshore Vessels	
<b>53</b>	<b><del>Sound Recording Investment</del></b>	Removed
54	Telephone Company Property	
55	Prison Industry Enhancement	
56	Urban Revitalization	
57	Mentor-Protégé	
58	Milk Producers	
59	Technology Commercialization	
60	Historic Residential	
61	Angel Investor	
62	Musical and Theatrical Productions	
64	Wind and Solar Energy Systems	
65	School Readiness Child Care Provider	
66	School Readiness Child Care Directors and Staff	
67	School Readiness Business - Supported Child Care	
68	School Readiness Fees and Grants to Resource and Referral	
<b>69</b>	<b>Sugarcane Trailer Conversion or Acquisition</b>	New
<b>70</b>	<b>Retention and Modernization</b>	New
<b>71</b>	<b>Conversion of Vehicle to Alternative Fuel</b>	New
<b>72</b>	<b>Research and Development</b>	
80	Other Refundable Credit	

# Schedule G, Valid Credit Codes & Descriptions

Code	Description
100	Premium Tax
105	Commercial Fishing
110	Family Responsibility
115	Small Town Doctor/Dentist
120	Bone Marrow
125	Law Enforcement Ed.
130	First Time Drug Offense
135	Bulletproof Vest
140	Nonviolent Offenders
150	Qualified Playgrounds
155	Debt Issuance
175	Donations of Materials, Equipment, Advisors, Instructors
199	Other
200	Atchafalaya Trace
202	Organ Donation
204	Household Expense for Physically and Mentally Incapable Persons
<del>206</del>	<del>Vehicle Alternative Fuel</del>
208	Previously Unemployed
210	Recycling Credit
212	Basic Skills Training
220	Dedicated Research
224	New Jobs Credit
226	Refunds by Utilities
228	Eligible Re-entrants
230	Neighborhood Assistance
232	Cane River Heritage
234	LA Community Enconmic Development
236	Apprenticeship
<b>238</b>	<b>Ports of Louisiana Investor</b>
<b>240</b>	<b>Ports of Louisiana Import/Export Cargo</b>
251	Motion Picture Investment
252	Research and Development
253	Historic Structures
254	Digital Interactive Media
256	Motion Picture Resident
257	Capital Company
258	LCDFI
259	New Markets
260	Brownfields Investor
261	Motion Picture Infrastructure
299	Other
300	Biomend/University Research
305	Tax Equalization
310	Manufacturing Establishments
315	Enterprise Zone
399	Other

Removed

New

New